

PUBLIC SESSION MINUTES
North Carolina State Board of CPA Examiners
November 19, 2007
1101 Oberlin Road
Raleigh, NC 27605

MEMBERS ATTENDING: Arthur M. Winstead, Jr., CPA, President; Michael C. Jordan, CPA, Vice President; Jordan C. Harris, Jr., Secretary-Treasurer; Jeffrey T. Barber, CPA; Norwood G. Clark, Jr., CPA; Tyrone Y. Cox, CPA; and Maria M. Lynch, Esq.

STAFF ATTENDING: Robert N. Brooks, Executive Director; J. Michael Barham, CPA, Deputy Director; Ann J. Hinkle, Manager-Professional Standards; Buck Winslow, Manager-Licensing; and Noel L. Allen, Legal Counsel.

GUESTS: James T. Ahler, CEO, NCACPA; Sharon Bryson, COO, NCACPA; David Horne, Legal Counsel, NCACPA; W. Hunter Cook, CPA, Chairman, NCACPA; John R. Morgan, CPA, JD, Chair-Elect, NCACPA; Ronald D. Powell, NCSA; and Denise J. Hammond, NCSA.

CALL TO ORDER: President Winstead called the meeting to order at 10:02 a.m.

MINUTES: The minutes of the October 18, 2007, meeting were approved as submitted.

FINANCIAL AND BUDGETARY ITEMS: The October 2007 financial statements were accepted as submitted.

LEGISLATIVE AND RULE-MAKING ITEMS: W. Hunter Cook, CPA, NCACPA Chairman, presented comments from the NCACPA regarding the mobility issues facing CPAs.

NATIONAL ORGANIZATION ITEMS: Messrs. Jordan and Harris moved to approve the response to the PCAOB Exposure Draft on Auditing Standard No. 5, *An Audit of Internal Control Over Financial Reporting That Is Integrated with An Audit of Financial Statements: Guidance for Auditors of Small Public Companies*. Motion passed.

The Executive Staff provided the Board with the Report of the CPA Examination Review Board's Management Letter and information from the AICPA regarding the use of authoritative literature database on the Uniform CPA Examination.

STATE AND LOCAL ORGANIZATION ITEMS: The Board reviewed the Memorandum of Agreement with the Local Government Commission of the Office of the State Treasurer, the Office of the State Auditor, the North Carolina Association of CPAs, and the Board. The Board provided the Executive staff with guidance on the matter.

REPORT OF THE PROFESSIONAL STANDARDS COMMITTEE: Mr. Clark moved and the Board approved the following recommendations of the Committee:

C2007617 – Thomas E. Hinton, Sr. – Approve the signed Consent Order (Appendix I).
C2007619– Ben Carl Wethington – Approve the signed Consent Order (Appendix II).
C2007625– Paul L. Holland - Approve the signed Consent Order (Appendix III).
C2007633 – Youngsun Cha - Approve the signed Consent Order (Appendix IV).
C2007647 – Gregory Denard Massey - Approve the signed Consent Order (Appendix V).
C2007648 – Sara Ann Klingensmith- Approve the signed Consent Order (Appendix VI).
C2007734 – Dan B. Herrinton – Approve the signed Consent Order (Appendix VII).
C2007810 – Jeanne M. Winkler – Approve the signed Consent Order (Appendix VIII).
C2007811 – Sandy D. Winkler – Approve the signed Consent Order (Appendix IX).
C2007561 – Close the case without prejudice.
C2007727 – Patti D. Royster – Accept the signed Notice of Apparent Violation and Demand to Cease and Desist (Appendix X).

REPORT OF THE PROFESSIONAL EDUCATION AND APPLICATIONS COMMITTEE:
Mr. Cox moved and the Board approved the following recommendations of the Committee:

Transfer of Grades Applications - The following were approved:

Michael Shawn Carey
Matthew David Groff
Ekaterina Penkova

Antonina Andriyivna Starodub
Joe D. Styres

Original Certificate Applications - The following were approved:

Michael Linwood Ballard
Peter A. Bergman
Michelle Marie Bettin
Ryan Matthew Boward
Candice Michelle Bradner
Ashley Morgan Bradshaw
Tara Krin Brewer
Kelly Adams Cannefax
Michael Shawn Carey
Cheney Suzanne Cobb
Avaleen Keisha Crawford-Williams
Nicholas Joseph D'Antoni
Brian T. Dermott
Christopher Todd Dickman
Jennie Leigh Doss

McFerrin Justin Falck
Glenn Joseph Floyd
Christy Leigh Freeman
Douglas Garland Freeman III
Ronald Jason Freeman
Hope Miller Greene
Richard A. Grimstad III
Matthew David Groff
Stephen Douglas Guild
Brittany Leigh Harrill
Sarah Gale Hereford
Kayce Arnette Hughes
Jennifer Brightman Johnson
Myra Ann Johnson
Colleen Lauren Joyce

Matthew B. Leonard
Richard Francis Lodato
Allison Nicole McMasters
Daniel Ryan Monroe
Ryan Harrison Montgomery
Steven Randall Nicewarner
Jacqueline Nichole Nordahl
Alexander Timothy Pappas
Karishma B. Patel
Nikhil Patel
John Samuel Patterson
Stacy Smith Pegram
Ekaterina Penkova
Matthew Scott Perry
Karen White Posner
Robert Hathaway Rhodes II

Dana Alyson Short
Sarah Louise Spaid
Kyle Micah Sprenger
Antonina Andriyivna Starodub
Lindsay Anne Strunk
Joe D. Styres
Brandon Scott Vaughn
Jonathan Edward Ward
Jessica Marie Watson
Daniel Philip Whitley
Pamela Suzanne Williamson
Ryan Stewart Willingham
Randall Adam Wilson
Robert W. Wolfe Jr.
Robert L. Wolff
Ping Yang

Reciprocal Certificate Applications - The following were approved:

Javier Betancourt
Nancy H. Church
Jennifer Lynn Cottle
Matthew Thomas Davis

Mark A. Judson
Kevin John Mast
Barry Scott Masterson
Margaret Caroline Wall

Temporary Permits - The following temporary permits were approved by the Executive Director and ratified by the Board:

Andrea D. Lee T4467
H. Stephen Hurst T4468
Yeojung Yun T4469
Reem R. Naj T4470
Maurice Fiorenza T4471
Kathy Lynn Poirier T4472
Paul Steven Saltzman T4473
Emily Katherine Hayes T4474
Julie A. Enloe T4475
D. Lisa Joseph T4476
Robert Scott Day T4477
Eric Levy T4478
Rachel Senter Puckett T4479
Jennifer Marie Woods T4480
Nancy C. Church T4481

Daniel Nelson Coward T4482
Kevin John Mast T4483
Deborah Nicole Haas T4563
Albert Keith Jarmusch T4565
Joseph Emerson Maddox III T4567
Soon Suk Lee T4568
Kerry Dawn McElroy T4569
Jan Childs Richards T4570
Joy Renee Butner T4571
Kelley J. Davis T4572
Michael A. Westervelt T4573
Barry Scott Masterson T4574
Margaret Carolina Wall T4575
Nathaniel Edward Langstaff T4576
Frank Del Ciampo T4577

Reinstatements - The following were approved:

Thomas Tyler Dyer #24037
Angela Meyers Hartwig #26077
Byron Malcolm Hudson #7217

Jennifer Loyd Madaris #16216
Sonya Evans Stalls #17183
James William Woody #13768

Reissuance of New Certificate - Applications for reissuance of new certificate submitted by the following were approved:

Donald Everett Drake #28635
Daniel Ray Fowler #28105
James A. Fowler Jr. #30173
Joseph Kenneth McAdams #13361

Christine Katherine Rothman #28919
Robert Cardwell Saunders #11561
Charles Blackwell Scoggin III #9495
Charles Lee Ward III #17091

Reissuance of New Certificate and Consent Agreement - Applications for reissuance of new certificate and consent agreement submitted by the following were approved:

James William Foster #12803
Phillip Lawrence Robey #19350

Firm Registrations - The following professional corporations and professional limited liability companies were approved by the Executive Director and ratified by the Board:

Anthony W Belletete, CPA, PA
Brooks CPA, PLLC
Klarin & Associates Certified Public Accountants, Inc.
Rosemary A Lambert, CPA, P.A.
Maximo Mukelabai, CPA, PC
Edward W. Semambya & Associates, P.A.
Stivers & Associates, PC
Weaver & Woods, PLLC

Reclassifications - The Committee approved the request for retired status submitted by James E. Childers Jr. (#1752) because he is completely retired and does not receive any earned compensation for current personal services in any job whatsoever.

CPE Matters - The Committee approved the following ethics courses:

"2008 Professional Ethics and Conduct" (Update) by North Carolina Association of CPAs
(Board-approved CPE Sponsor)

"2008 Professional Ethics and Conduct"(Update) by Rockness Education Services (Board-approved CPE Sponsor)

"Ethics and Professional Conduct for North Carolina CPAs" (Update) by Western CPE (Board-approved CPE Sponsor)

"Professional Ethics and Conduct for North Carolina CPAs" (Update) by Leveraged Logic (Board-approved CPE Sponsor)

"Ethics and Professional Conduct for North Carolina CPAs" (Update) by Professional Education Services LP (Board-approved CPE Sponsor)

"Professional Ethics and Conduct for North Carolina CPAs" (Update) by Pittard Perry & Crone Inc. (Board-approved CPE Sponsor) Mr. Jordan abstained from the discussion and vote on this matter.

Examinations – The Committee reviewed and approved the following staff-approved applicants to sit for the Uniform CPA Examination:

Olusola Abisuga
Brent Absher
Stephanie Aldridge
John Alexander
Donna Alston
LaShonda Alston
Bruce Andrews
Melissa Andrews
Helen Archer
James Askew
Sarah Atkins
Stephanie Bacik
Awaaz Baksh
Diane Baldwin
Matthew Banko
Krista Barnhill
Erica Bartilucci
Benjamin Baumer
Abbey Beam
James Berenson
Elizabeth Bolick
Bonnie Bond
Elizabeth Boone
Jennifer Bosley
Margaret Bost
Jennifer Brady

Nadine Branch
Kenji Brantley
Michele Brewer
Lindsay Bricolo
William Brink
Ryan Bubucis
Bevan Buchanan
Craig Bullins
Darlene Burgess
Michael Bushnell
Katelin Carnahan
Timothy Carrigan
Holly Chamra
Robbie Chapman
Lo Tsz Cheng
Galina Chichlova
Jung Eun Cho
Yi-Chun Chung
Zannoth Coffee
Brady Combs
Joyce Comer
Ashley Corkery
Mark Covington
Bradley Cox
Brittainy Crawford
Callie Cribb

Elizabeth Cunningham
William Darcy
Catherine Davis
LaKeisha Davis
Sonmi Davis
Sara Dildy
Brooke Dillard
Tony Douglas
Kathryn Duncan
Katherine Dyda
Catherine Eastwood
Amanda Edwards
Jonathan Esser
Andrew Esses
Melanie Eveker
Michael Ferguson
Melissa Fish
Marina Fotinos
Lila Fowler
Stephanie Fritts
Russell Fulcher
Barbara Fuller
Lewis Garber
Daniel Gardner
Michael Gardner
Sara Gardner
Erin Garner
Candace Gibson
Nancy Gibson
Ana Gonzalez
Penny Gray
Brandon Green
Caleb Griffith
John Grissom
Robert Guenther
Benjamin Hamilton
Angela Harris
Avery Harrison
Bradley Hauss
John Healy
Christy Helton
Katharine Hendrick
Jacqueline Herbert

Tanya Hoffa
Andrew Hopfinger
LaToya Horton
Michael Hughes
Lawrence Hussey
Sherry Inman
Artanzia Jackson Yates
Christopher Jandebeur
Kyle Jenkins
Amanda Johnson
Brian Jones
Kelly Jones
Sarah Jones
Allison Jordon
John Kledis
Peter Knerr
William Krogseng
Rahila Kuhn
Julie Lackey
Michael Lail
Sarah Laws
Allison Lee
Chunxiao Li
Jorushia Little
Jessica Lloyd
Regina Lloyd
Lovette Love
Rebecca Maddocks
Brooke Magee
Monica Magnuson
Jessica Mapes
Yiep Mat
Euline Matthews
Christine McKinney
Sarah McMillan
Scott Mears
Amanda Melton
Adriana Mendez
Shelby Michael
Lindsey Miller
Elizabeth Minson
Venus Moore
Sean Moran

Jennifer Morgan
Charles Morris
Sarah Morris
Andrew Myers
Lisa Nelson
Brittany O'Bryant
David O'Dirling
Olga Oganessov
Odaro Omoruyi
Annette Parker
Ashish Patel
Lori Perry
Tonette Peters
Lyle Phipps
Thomas Porter
Benjamin Pratt
Michele Primeau
John Pryce
Celia Pyle
David Raiford
Craig Rose
Rachel Rosenberg
Ashley Royall
Summer Ryan
Amy Rydzy
Alison Scavini
Adam Schouler
Elizabeth Scott
Shante Scott
Jin Shi
Steven Shook
Martha Sides
Thomas Simonik
Shain Singer
Anna Smathers
Harriett Smith
Theodore Smith
Zackery Snyder
Randy Sparks
Kenneth Spayd

Joseph Speziale
Amy Stafford
Christopher Stanley
Gregory Stevenson
David Stewart
Deborah Stewart
Yingna Su
Sahar Sultan
Xiaohong Sun
Gwendolyn Taylor
Nadine Taylor
Edin Terzic
Julie Theberge
Somp Thilavanh
Marilou Thoman
Jenny Thomas
Eva Tien
Christopher Timek
Lee Tinsley
Caleb Truitt
Marcus Turnage
Meredith Tuttle
Kendall Tyson
David Vess
Jennifer Wade
Tara Wagner
Sunny Ward
Donnetta Warren
Kristin Washam
Krista Waugh
Matthew Weeks
Drew Westall
Jennifer Whitley
Misty Wike
Rebecca Wolf
Mei Xiang
Jiejing Xu
Ping Kuen Yeung
Mary-Jo Zimmerman-Sanchez

Staff reviewed and recommended disapproval of a request submitted by Steven Jesse Leckrone. Mr. Leckrone requested an extension of the deadline to submit proof of completion of the education requirement. The Committee disapproved Mr. Leckrone's request.

Request for Approval - Staff reviewed and recommended approval regarding a hypothetical situation. An applicant is submitting experience earned as a paralegal at a law firm. Staff recommended allowing credit for "financial activities" from March 31, 2001, until December 31, 2003, equivalent to one year and 11 days, towards the four-year experience requirement. The Committee approved staff recommendation.

Miscellaneous - Staff recommended that all notification of intent to practice permits be automatically renewed by staff without requiring a renewal form or fee from the licensees. The Committee approved staff recommendation.

CLOSED SESSION: Messrs. Winstead and Jordan moved to enter Closed Session without Executive staff but with Legal Counsel to discuss a personnel matter.

PUBLIC SESSION: The Board re-entered Public Session to continue with the Agenda.

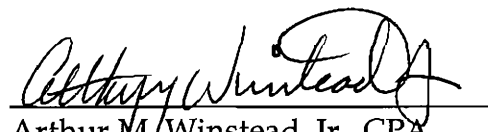
ADJOURNMENT: Ms. Lynch and Mr. Barber moved to adjourn the meeting at 11:30 a.m. Motion passed.

Respectfully submitted:

Attested to by:



Robert N. Brooks
Executive Director



Arthur M. Winstead, Jr., CPA
President

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007617

IN THE MATTER OF:
Thomas E. Hinton, Sr., #23037
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 23037 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained forty-one (41)) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of forty-one (41) hours of CPE which included five (5) hours of carryforward from 2004, the Board accepted his renewal. By a Consent Order with the Board his certificate was placed on conditional status until March 22, 2008 and he was assessed a civil penalty of two hundred fifty dollars (\$250.00).
4. Board staff requested, by letter, that prior to May 31, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating forty-one (41) hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent had failed to take eight (8) hours of non-self study CPE in 2005 or before June 30, 2006 as reported that he complied with the requirements on his renewal.



Consent Order - 2

Thomas E. Hinton, Sr.

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.



Consent Order - 3

Thomas E. Hinton, Sr.

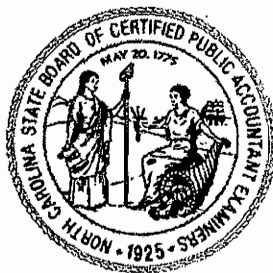
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 22 DAY OF OCTOBER, 2007.

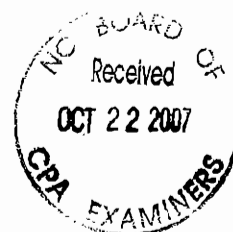
Thomas E. Hinton, Sr.
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF November 2007
2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthya Winteady
President



NORTH CAROLINA
WAKE COUNTY

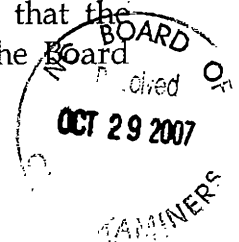
BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007619

IN THE MATTER OF:
Ben Carl Wethington, #24104
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 24104 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of forty (40) hours of CPE which included twenty (20) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating twenty (20) hours of CPE taken between January 1, 2006, and June 30, 2006. However, Respondent had failed to take eight (8) hours of non-self study CPE or a North Carolina ethics course in 2005 or before June 30, 2006, as reported that he had complied with the requirements on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board.



Consent Order - 2
Ben Carl Wethington

ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.



Consent Order - 3
Ben Carl Wethington

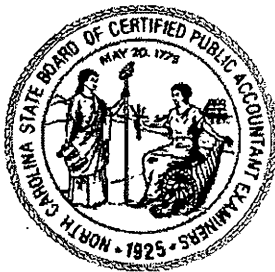
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 25th DAY OF October, 2007.

Ben Carl Wethington
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF November, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthya Wintead
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007625

IN THE MATTER OF:
Paul L. Holland, #17509
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17509 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained fifty-two (52) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of fifty-two (52) hours of CPE which included thirteen (13) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating sixty-three (63) hours of CPE taken in 2005 and zero (0) hours of CPE taken between January 1, 2006, and June 30, 2006. However, Respondent had failed to take a North Carolina ethics course in 2005 or before June 30, 2006, as reported he had complied with the requirements on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board.

OCT 23 2007
CPA EXAMINERS

ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

OCT 23 2007

PA EXAMINER

Consent Order - 3
Paul L. Holland

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation his license.

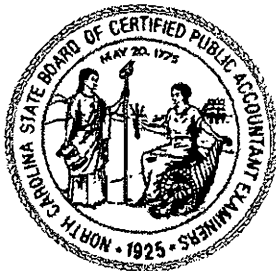
CONSENTED TO THIS THE 18 DAY OF OCTOBER, 2007.

Paul L. Holland

Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF November, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY:

Rebecca Wintead
President

NC
OCT 23 2007
PA EXAMINERS

NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007633

IN THE MATTER OF:
Youngsun Cha, #30167
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 30167 as a Certified Public Accountant.
2. Respondent informed the Board on her 2006-2007 individual certificate renewal (renewal) that she had obtained fifty (50) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that she earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, she had completed a total of fifty (50) hours of CPE which included twenty (20) hours of carryforward from 2004, the Board accepted her renewal and placed her certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet her 2005 CPE requirement.
5. Respondent, on her "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating thirty (30) hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent had failed to take eight (8) hours of non-self study CPE in 2005 or before June 30, 2006, as reported that she had complied with the requirement on her renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board.



Consent Order - 2
Youngsun Cha

ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of her certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return her certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.



Consent Order - 3
Youngsun Cha

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of her license.

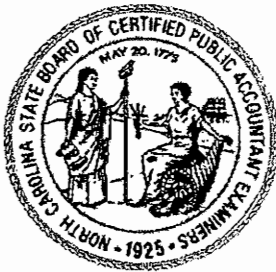
CONSENTED TO THIS THE 21st DAY OF October, 2007.

Respondent

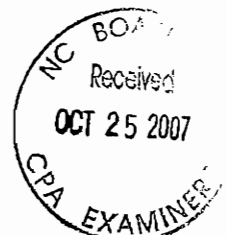


APPROVED BY THE BOARD THIS THE 19 DAY OF November, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: _____
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007647

IN THE MATTER OF:

Gregory Denard Massey, #17047
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 17047 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 individual certificate renewal (renewal) that he had obtained forty-two (42) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that he earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, he had completed a total of forty-two (42) hours of CPE which included eight (8) hours of carryforward from 2004, the Board accepted his renewal and placed his certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet his 2005 CPE requirement.
5. Respondent, on his "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating twenty seven (27) hours of CPE taken in 2005 and zero (0) hours of CPE taken between January 1, 2006, and June 30, 2006. However, Respondent's carryforward was only eight (8) hours so he had completed only thirty five (35) hours toward his forty (40) hour CPE requirement to renew his certificate for 2005.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board



ex parte, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 45 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.

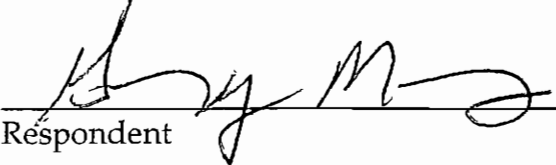


Consent Order - 3

Gregory Denard Massey

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

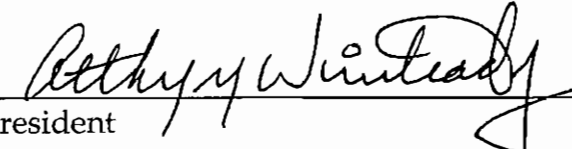
CONSENTED TO THIS THE 1st DAY OF November, 2007.


Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF November, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: 
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007648

IN THE MATTER OF:

Sarah Ann Klingensmith, #21099
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 21099 as a Certified Public Accountant.
2. Respondent informed the Board on her 2006-2007 individual certificate renewal (renewal) that she had obtained forty (40) hours of continuing professional education (CPE) to meet the 2005 CPE requirement. Further, Respondent informed the Board on the renewal that she earned some of said CPE between January 1, 2006, and June 30, 2006.
3. Based on Respondent's representation that prior to June 30, 2006, she had completed a total of forty (40) hours of CPE which included zero (0) hours of carryforward from 2004, the Board accepted her renewal and placed her certificate on conditional status until December 18, 2007.
4. Board staff requested, by letter, that prior to February 1, 2007, Respondent provide course listings for the CPE reported to meet her 2005 CPE requirement.
5. Respondent, on her "2005 Report of CPE for CPAs on Conditional Status" provided CPE course listings to the Board indicating thirty-nine and one-half (39.5) hours of CPE taken in 2005 and zero (0) hours of CPE taken between January 1, 2006 and June 30, 2006. However, Respondent's carryforward was zero (0) hours so she had completed only thirty nine and one-half (39.5) hours toward her forty hour CPE requirement to renew her certificate for 2005.



Consent Order - 2
Sarah Ann Klingensmith

6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of her certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return her certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40.5 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.



Consent Order - 3
Sarah Ann Klingensmith

5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of her license.

CONSENTED TO THIS THE 24th DAY OF October, 2007.

Sarah Klingensmith
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF November, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Aethyn Winteady
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007734

IN THE MATTER OF:
Dan B. Herrinton, #22135
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 22135 as a Certified Public Accountant.
2. Respondent informed the Board on his 2007-2008 individual certificate renewal (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) to meet the 2006 CPE requirement which included at least eight (8) hours of non-self study CPE and a North Carolina ethics course.
3. Based on Respondent's representation the Board accepted his renewal.
4. Respondent was selected as part of the Board's 2006 CPE Audit and was asked to provide course listings and certificates of completion for the CPE reported to meet his 2006 CPE requirement.
5. Respondent, on his "2006 Report of Continuing Professional Education" provided CPE course listings and certificates of completion to the Board indicating he had completed forty (40) hours of CPE in 2006. However, Respondent failed to complete at least eight (8) hours of non-self study CPE and a North Carolina ethics course in 2006 as reported he had complied with the requirements on his renewal.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to



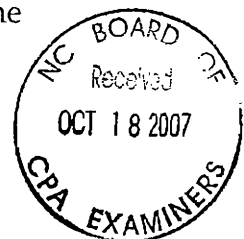
review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a self study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.



Consent Order - 3
Dan B. Herrinton

6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.

CONSENTED TO THIS THE 15 DAY OF October, 2007.

Dan B. Herrinton

Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF November, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Atthya McIntire
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #: C2007810

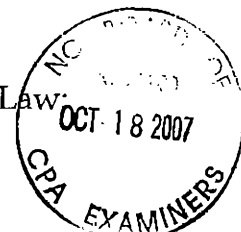
IN THE MATTER OF:
Jeanne M. Winkler, #19266
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 19266 as a Certified Public Accountant.
2. Respondent informed the Board on her 2006-2007 and 2007-2008 individual certificate renewals (renewal) that she had obtained forty (40) hours of continuing professional education (CPE) to meet the 2005 and 2006 CPE requirements which included a North Carolina ethics course.
3. Based on Respondent's representation, the Board accepted her renewal.
4. As result of the Respondent's peer review, completed on June 28, 2007, Respondent was informed that she had failed to meet her 2005 and 2006 CPE requirements.
5. Respondent had failed to complete a North Carolina ethics course in 2005 and 2006 as reported she had complied with the requirements on her 2005 and 2006 renewals.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:

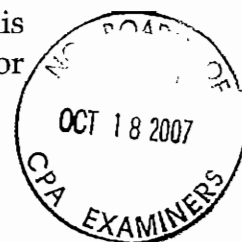


Consent Order - 2
Jeanne M. Winkler

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, her certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return her certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of her certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return her certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of her license.



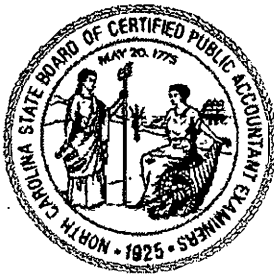
Consent Order - 3
Jeanne M. Winkler

CONSENTED TO THIS THE 16th DAY OF October, 2007.

Jeanne M. Winkler
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF November, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Bethany Wintucky
President



NORTH CAROLINA
WAKE COUNTY

BEFORE THE NORTH CAROLINA STATE BOARD OF
CERTIFIED PUBLIC ACCOUNTANT EXAMINERS
CASE #C2007811

IN THE MATTER OF:
Sandy D. Winkler, #23706
Respondent

CONSENT ORDER

THIS CAUSE, coming before the Board at its offices at 1101 Oberlin Road, Raleigh, Wake County, North Carolina, with a quorum present. Pursuant to NCGS 150B-41, the Board and Respondent stipulate the following Findings:

1. Respondent is the holder of North Carolina certificate number 23706 as a Certified Public Accountant.
2. Respondent informed the Board on his 2006-2007 and 2007-2008 individual certificate renewals (renewal) that he had obtained forty (40) hours of continuing professional education (CPE) to meet the 2005 and 2006 CPE requirements which included a North Carolina ethics course.
3. Based on Respondent's representation, the Board accepted his renewal.
4. As a result of the Respondent's peer review, completed on June 28, 2007, Respondent was informed that he had failed to meet his 2005 and 2006 CPE requirements.
5. Respondent had failed to complete a North Carolina ethics course in 2005 and 2006 as reported he had complied with the requirements on his 2005 and 2006 renewals.
6. Respondent wishes to resolve this matter by consent and agrees that the Board staff and counsel may discuss this Consent Order with the Board *ex parte*, whether or not the Board accepts this Consent Order as written. Respondent understands and agrees that this Consent Order is subject to review and approval by the Board and is not effective until approved by the Board at a duly constituted Board Meeting.

BASED upon the foregoing, the Board makes the following Conclusions of Law:



Consent Order - 2
Sandy D. Winkler

1. Respondent is subject to the provisions of Chapter 93 of the North Carolina General Statutes (NCGS) and Title 21, Chapter 8 of the North Carolina Administrative Code (NCAC), including the Rules of Professional Ethics and Conduct promulgated and adopted therein by the Board.
2. Respondent's actions as set out above constitute violations of NCGS 93-12(8b)a, 93-12(9)c and 93-12(9)e and 21 NCAC 08J .0101(b), 08N .0202(a), .0202(b)3, .0202(b)4, and .0203(b)(1).

BASED on the foregoing and in lieu of further proceedings under 21 NCAC Chapter 8C, the Board and Respondent agree to the following Order:

1. Respondent's application for renewal is insufficient and untimely under NCGS 150-B-3(a). Hence, his certificate is automatically forfeited pursuant to NCGS 93-12(8b).
2. Respondent must return his certificate to the Board with this signed Consent Order.
3. Respondent may not apply for the reinstatement of his certificate for at least ninety (90) days from the date the Board receives Respondent's forfeited certificate and until the civil penalty required in number five (5) of this Order has been paid by Respondent.
4. Respondent may apply to return his certificate to active status by submission and approval of a reinstatement application which includes:
 - a. Application form,
 - b. Payment of the application fee,
 - c. 3 moral character affidavits, and
 - d. 40 hours of CPE in 12 months preceding the application including an eight (8) hour accountancy law course as offered by the North Carolina Association of CPAs in a group study format.
5. Respondent shall pay a one thousand dollar (\$1,000.00) civil penalty to be remitted within six months of the date this signed Order is accepted by the Board.
6. Respondent agrees that failure to timely comply with any terms of this agreement and consent order shall be deemed sufficient grounds for revocation of his license.



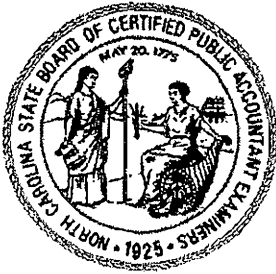
Consent Order - 3
Sandy D. Winkler

CONSENTED TO THIS THE 16 DAY OF October, 2007.

Sandy D. Winkler
Respondent

APPROVED BY THE BOARD THIS THE 19 DAY OF November, 2007.

NORTH CAROLINA STATE BOARD OF CERTIFIED
PUBLIC ACCOUNTANT EXAMINERS



BY: Bethany Wintoad
President



THE NORTH CAROLINA STATE BOARD OF CERTIFIED PUBLIC
ACCOUNTANT EXAMINERS

IN THE MATTER OF:
Patti D. Royster
Respondent

NOTICE OF APPARENT VIOLATION
AND DEMAND TO CEASE AND DESIST

TO THE ABOVE NAMED RESPONDENT:

WHEREAS, the North Carolina State Board of Certified Public Accountant Examiners (Board) is authorized by N.C.G.S. §93-12 (16) to enforce the provisions of the North Carolina Certified Public Accountant Act (Act) through actions for injunctive relief regarding "a single violation" of this Chapter; and,

WHEREAS, pursuant to N.C.G.S. §93-6 "It shall be unlawful for any person to engage in the public practice of accountancy in this State who is not a holder of a certificate as a certified public accountant issued by the Board, unless such person uses the term 'accountant' and only the term 'accountant' in connection with his name on all reports, letters of transmittal, or advice, and on all stationery and documents used in connection with his services as an accountant, and refrains from the use in any manner of any other title or designation in such practice;" and,

WHEREAS, Respondent Patti D. Royster (hereinafter "Respondent Royster") is not currently licensed by the Board as a certified public accountant; and,

WHEREAS, Respondent Royster is listed as a CPA in the Lincolnton Chamber of Commerce Directory and in the Lincolnton City Guide, uses an e-mail address "patticpa@bellsouth.net," identifying herself as a "CPA," and has allowed her name to appear on stationery and fax cover sheets which identified her as a "CPA," thereby conveying the impression that she is authorized to engage in the public practice of accountancy, using a title other than "accountant" when, in fact, she is not lawfully authorized to use the title "certified public accountant" or "CPA" in this State. Such a representation is misleading and contrary to N.C.G.S. §93-6.

THEREFORE, Respondent Royster is hereby notified and the North Carolina State Board of Certified Public Accountant Examiners demands that she immediately cease and desist from use of the title "certified public accountant" or "CPA" and identify herself only as "accountant."

North Carolina State Board of Certified Public Accountant Examiners

BY:


Robert N. Brooks, Executive Director

DATE:

October 1, 2007

OCT 15 2007

In lieu of civil proceedings authorized by N.C.G.S. §93-12(16), the Board will accept Respondent's consent to this Demand.

Consented to:

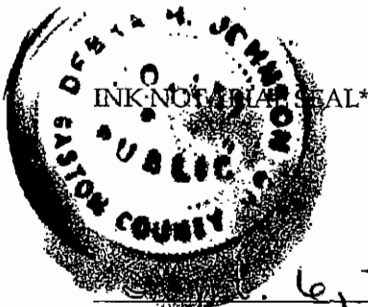
BY: Patti D. Royster DATE: 10/12/07
Patti D. Royster

NC State

LINCOLN County

Sworn to (or affirmed) and subscribed before me this day by Patti D. Royster

[I have personal knowledge of the identity of the principal(s)] ~~[I have seen satisfactory evidence of the principal's identity, by a current state or federal identification with the principal's photograph in the form of a _____ I (a credible witness has sworn to the identity of the principal(s) _____]~~



Debra H. Johnson
Notary Public Signature

Debra H. Johnson, Notary for
Notary Public Printed Name Gaston Co. NC

10/12/07
Date

6, 2008 (9/6/08)
My Commission Expires

*ATTENTION NOTARY: NCGS 10B-24(a) states, "Near the notary's official signature on the notarial certificate of a paper record, the notary shall place a sharp, legible, permanent, and photographically reproducible image of the official seal."

OCT 15 2007